

# **SECTION V**

**Employment and  
Investment Growth Act,  
Employment Expansion  
and Investment  
Incentive Act  
*(Including the  
Enterprise Zone Act),  
Quality Jobs Act,  
Rural Economic  
Opportunities Act, and  
Invest Nebraska Act***

**BASIC PROVISIONS AND TAX BASE OF THE  
NEBRASKA EMPLOYMENT AND INVESTMENT  
GROWTH ACT,  
THE EMPLOYMENT EXPANSION AND  
INVESTMENT INCENTIVE ACT  
(INCLUDING ENTERPRISE ZONE ACT),  
QUALITY JOBS ACT,  
RURAL ECONOMIC OPPORTUNITIES ACT,  
AND INVEST NEBRASKA ACT**

**LB 775, LB 1124, LB 829, LB 936, AND LB 620**

**FOR A COMPLETE ANALYSIS OF CREDITS, REFUNDS, AND EXEMPTIONS PROVIDED UNDER THE ABOVE FIVE ACTS, PLEASE REFER TO THE 2001 ANNUAL REPORT PREPARED BY THE DEPARTMENT OF REVENUE. A COPY OF THIS REPORT IS PROVIDED ANNUALLY TO ALL MEMBERS OF THE UNICAMERAL. IT IS ALSO ONE OF THE ANNUAL PUBLICATIONS AVAILABLE ON THE INTERNET AT [WWW.REVENUE.STATE.NE.US](http://WWW.REVENUE.STATE.NE.US).**

**NEBRASKA EMPLOYMENT AND INVESTMENT  
GROWTH ACT,  
THE EMPLOYMENT EXPANSION AND  
INVESTMENT INCENTIVE ACT  
(INCLUDING ENTERPRISE ZONE ACT),  
QUALITY JOBS ACT,  
RURAL ECONOMIC OPPORTUNITIES ACT,  
AND INVEST NEBRASKA ACT  
RECOMMENDATIONS**

The Nebraska Department of Revenue has no recommendations.